

## **BOARD OF EQUALIZATION RULES FOR TAX APPEALS**

California Code of Regulations  
Title 18. Public Revenues  
Division 2.1. State Board of Equalization – Rules for Tax Appeals  
***Chapter 3: Property Taxes***<sup>1</sup>

### **ARTICLE 2: PETITIONS FOR REASSESSMENT OF STATE-ASSESSED PROPERTY AND PRIVATE RAILROAD CARS**

#### **Subarticle 3: Contents of Petitions and Filing Deadlines**

##### **5323.6. SUBMISSION OF PETITION.**

The original petition and supporting documents, together with 10 copies thereof, must be submitted by mail or in person to the Chief of Board Proceedings as provided in section 5335. A compact disc containing an electronic file conforming to the requirements of the Board Proceedings Division will be accepted in lieu of the copies if submitted with the original petition.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651.

Reference: Revenue and Taxation Code section 741.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.

---

<sup>1</sup> Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).